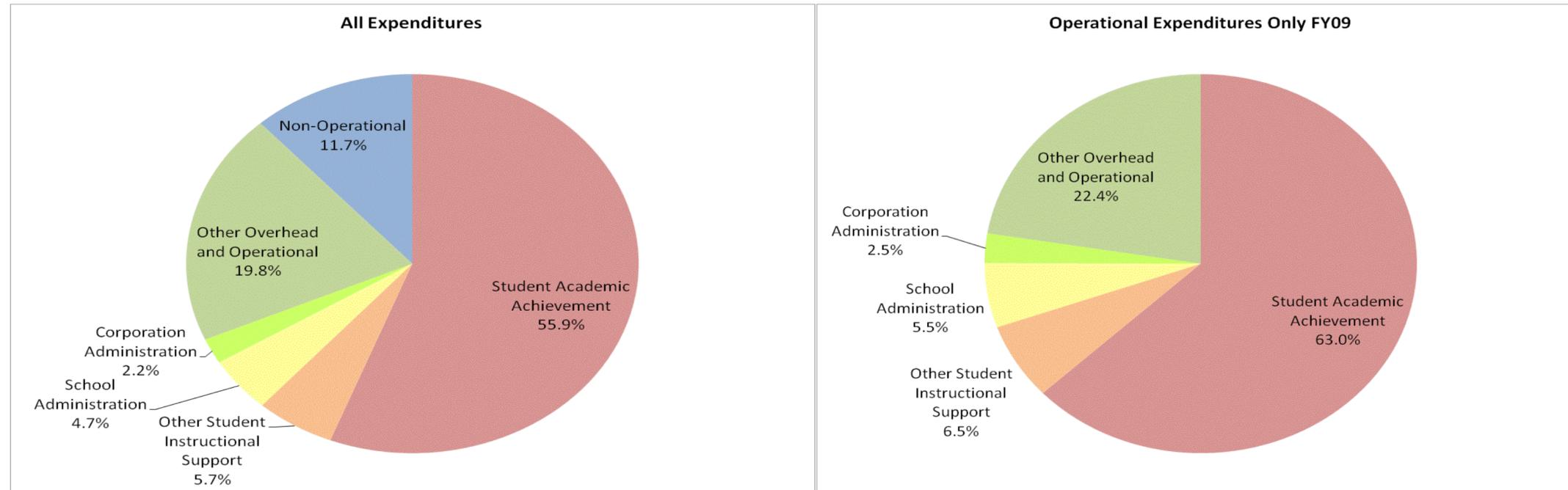


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Jennings County Schools (4015)**

Jennings County Schools (4015)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$17,634,424	55.9%	\$24,016,118	54.7%	\$26,998,885	56.5%	\$28,231,048	55.9%
Student Instructional Support	\$2,594,262	8.2%	\$3,697,063	8.4%	\$4,770,482	10.0%	\$5,236,033	10.4%
Overhead and Operational	\$6,653,098	21.1%	\$10,393,960	23.7%	\$10,397,241	21.8%	\$11,107,205	22.0%
Nonoperational	\$4,674,128	14.8%	\$5,809,158	13.2%	\$5,604,363	11.7%	\$5,916,827	11.7%
Grand Total	\$31,555,912		\$43,916,300		\$47,770,971	15%	\$50,491,113	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	64.1%	63.1%	66.5%	66.3%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Jennings County Schools (4015)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$268,199	\$643,514	\$698,079		160%	8%
	11100 Regular Programs; Elementary	\$5,833,542	\$7,994,069	\$10,060,872	\$11,572,432	98%	45%	15%
	11200 Regular Programs; Middle/Junior High	\$1,479,119	\$1,844,412	\$2,543,857	\$2,720,411	84%	47%	7%
	11300 Regular Programs; High School	\$2,991,418	\$3,367,581	\$4,474,524	\$5,370,338	80%	59%	20%
	11350 Regular Programs; High School; Academic Honors Diploma	\$56,000	\$55,357	\$44,261	\$6,990	-88%	-87%	-84%
	11450 Vocational Education; Consumer and Homemaking	\$32,440	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$0	\$63,032	\$70,139	\$123,568		96%	76%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$58,032	\$111,791	\$123,658	\$97,879	69%	-12%	-21%
	11630 Regular Programs; Alternative Education Programs; High School	\$6,180	\$0	\$0	\$3,060	-50%		
	12110 Gifted And Talented; Gifted and Talented	\$21,984	\$19,458	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$48,755	\$48,755			0%
	12210 Mental Disabilities; Mild Mental Disabilities	\$438,143	\$813,173	\$591,331	\$289,108	-34%	-64%	-51%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$553	\$0	\$572,324	\$657,412	> 500%		15%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$41,185	\$82,996			102%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$6,442	\$0			-100%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$135,480	\$161,910			20%
	12350 Physical Impairment; Homebound	\$31,504	\$58,415	\$48,807	\$47,887	52%	-18%	-2%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$463,086	\$537,035	\$604,648	\$647,513	40%	21%	7%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$144,104	\$173,523			20%
	12520 Culturally Different; Compensatory	\$50,585	\$28,841	\$85,964	\$103,541	105%	259%	20%
	12610 Learning Disability	\$0	\$0	\$1,263,114	\$1,869,356			48%
	12710 Equal Opportunity At Risk	\$232,239	\$37,411	\$44,068	\$48,994	-79%	31%	11%
	12810 Special Education Preschool	\$0	\$0	\$118,899	\$159,014			34%
	12900 Other Special Programs	\$30,514	\$4,878	\$12,812	-\$2,745	-109%	-156%	-121%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$161,796	\$190,634	\$289,025	\$402,595	149%	111%	39%
	14300 Summer School Programs; High School	\$19,824	\$6,889	\$0	\$0	-100%	-100%	
	16100 Remediation Testing	\$158,515	\$184,022	\$109,074	\$79,043	-50%	-57%	-28%
	16200 Preventive Remediation	\$86,451	\$112,568	\$214,978	\$277,321	221%	146%	29%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$19,195	\$59,319	\$765	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$241,990	\$309,772	\$318,485	\$586,098	142%	89%	84%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$997,107	\$1,498,828	\$7,227	\$9,933	-99%	-99%	37%
	22110 Improvement of Instruction; Service Area Direction	\$91,256	\$710	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$128,315	\$241,499	\$165,779	\$133,602	4%	-45%	-19%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,359	\$11,252	\$43,163	\$5,414	24%	-52%	-87%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,005	\$125,336	\$105,432	\$93,085	> 500%	-26%	-12%
	22210 Library/Media Services; Service Area Direction	\$0	\$29,107	\$3,795	\$0		-100%	-100%
	22220 Library/Media Services; School Library	\$380,996	\$268,363	\$361,730	\$478,363	26%	78%	32%
	22230 Library/Media Services; Audiovisual	\$35,131	\$16,187	\$9,006	\$10,146	-71%	-37%	13%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$198,348	\$72,973	\$32,244	\$44,875	-77%	-39%	39%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$9,315	\$0			-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$60,451	\$84,840	\$88,365		46%	4%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$368,695	\$490,110			33%
	22360 Instruction, Related Technology; Network Support	\$0	\$336,955	\$255,181	\$47,199		-86%	-82%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$52,688	\$90,898			73%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$265,716	\$410,592	\$419,969	\$0	-100%	-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$15,986	\$513,931			> 500%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$32,946	\$0	\$0	\$50	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$563,180	\$772,011	\$298,968	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$67,982	\$0			-100%
Student Academic Achievement Total		\$15,111,467	\$19,911,122	\$24,913,085	\$28,231,048	87%	42%	13%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$38,648	\$54,455	\$52,237	\$61,320	59%	13%	17%
	21130 Attendance and Social Work Services; Social Work Services	\$328	\$0	\$0	\$0	-100%		
	21140 Attendance and Social Work Services; Pupil Accounting	\$274	\$897	\$207	\$414	51%	-54%	100%
	21210 Guidance Services; Service Area Direction	\$163,557	\$207,161	\$248,688	\$275,237	68%	33%	11%
	21220 Guidance Services; Counseling Services	\$385,354	\$493,791	\$715,435	\$881,771	129%	79%	23%
	21250 Guidance Services; Records Maintenance	\$17,982	\$8,968	\$6,069	\$0	-100%	-100%	-100%
	21290 Guidance Services; Other Guidance Services	\$29,076	\$0	\$2,551	\$1,951	-93%		-24%
	21320 Health Services; Medical Services	\$3,744	\$3,953	\$7,742	\$6,334	69%	60%	-18%
	21340 Health Services; Nurse Services	\$104,909	\$174,785	\$302,561	\$389,973	272%	123%	29%
	21390 Health Services; Other Health Services	\$4,966	\$10,657	\$6,306	\$0	-100%	-100%	-100%
	21410 Psychological Services; Service Area Direction	\$0	\$0	\$28,979	\$72,255			149%
	21420 Psychological Testing	\$0	\$0	\$127,982	\$159,635			25%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$0	\$5,719	\$0			-100%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Jennings County Schools (4015)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$214,055	\$320,881	\$386,746	\$398,570	86%	24%	3%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$72,546	\$167,219			131%
	21810 Special Education Administration; Service Area Direction	\$163,416	\$134,537	\$366,229	\$400,451	145%	198%	9%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$554	\$0			-100%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$106,189	\$40,559			-62%
	24100 Office of The Principal	\$1,043,777	\$1,543,159	\$1,932,833	\$2,380,344	128%	54%	23%
Student Instructional Support Total		\$2,170,085	\$2,953,244	\$4,369,575	\$5,236,033	141%	77%	20%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$58,880	\$44,770	\$62,987	\$40,445	-31%	-10%	-36%
	23150 Board of Education; Legal Services	\$32,934	\$24,873	\$29,556	\$32,977	0%	33%	12%
	23160 Board of Education; Promotion Expenses	\$3,960	\$1,033	\$822	\$4,029	2%	290%	390%
	23210 Executive Administration; Office of The Superintendent	\$231,449	\$176,696	\$233,435	\$274,533	19%	55%	18%
	23220 Executive Administration; Community Relations	\$23,682	\$12,413	\$15,381	\$11,373	-52%	-8%	-26%
	23290 Executive Administration; Other Executive Administration Services	\$161,567	\$157,941	\$81,056	\$8,471	-95%	-95%	-90%
	25110 Fiscal Services; Office of The Business Manager	\$26,325	\$75,012	\$104,212	\$123,575	369%	65%	19%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$52,979	\$32,983	\$62,790	\$93,242	76%	183%	48%
	25150 Fiscal Services; Payroll Services	\$25,423	\$25,375	\$37,977	\$51,132	101%	102%	35%
	25160 Fiscal Services; Financial Accounting	\$446	\$27,289	\$15,470	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$39,973	\$167	\$27,325	\$0	-100%	-100%	-100%
	25193 Other Fiscal Services; Printed Forms	\$147,069	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$2,144	\$1,662			-22%
	25199 Other Fiscal Services; Other	\$22,587	\$32,201	\$35,069	\$27,632	22%	-14%	-21%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$44,520	\$45,452			2%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$6,120	\$7,188			17%
	25750 Personnel Services; Health Services	\$5,689	\$3,806	\$2,302	\$985	-83%	-74%	-57%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$45,310	\$97,068			114%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$3,678	\$1,456			-60%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$126,020	\$270,156			114%
	25890 Other Technology Services	\$0	\$6,373	\$2,521	\$0		-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$69,351	\$97,840	\$129,821	\$157,991	128%	61%	22%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,497,158	\$2,174,454	\$2,808,028	\$3,409,940	128%	57%	21%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$495,922	\$673,670	\$585,936	\$424,648	-14%	-37%	-28%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$25,940	\$172,508	\$198,231	\$141,850	447%	-18%	-28%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$500	\$769	\$400	\$0			
	26499 2007 Account Code - Other	\$0	\$567,143	\$201,357	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,646	\$58,273	\$18,702	\$0	-100%	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$124,680	\$269,483	\$230,980	\$248,738	100%	-8%	8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$70,379	\$22,922	\$6,070	\$0	-100%	-100%	-100%
	27010 Student Transportation; Service Area Direction	\$30,645	\$39,028	\$52,704	\$62,245	103%	59%	18%
	27100 Student Transportation; Vehicle Operation	\$224,308	\$345,849	\$490,303	\$572,589	155%	66%	17%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$27,040	\$171,071	\$244,062	\$167,444	> 500%	-2%	-31%
	27400 Student Transportation; Purchase of School Buses	\$151,916	\$216,608	\$50,263	\$185,829	22%	-14%	270%
	27500 Student Transportation; Insurance on Buses	\$700	\$45,640	\$41,000	\$42,119	> 500%	-8%	3%
	27700 Student Transportation; Contracted Transportation Services	\$1,486,055	\$2,229,504	\$1,806,163	\$2,058,208	39%	-8%	14%
	27900 Student Transportation; Other Student Transportation Services	\$25,369	\$42,873	\$69,567	\$51,815	104%	21%	-26%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$16	\$822			> 500%
	31100 Food Services Operations; Service Area Direction	\$29,486	\$64,796	\$103,082	\$130,568	343%	102%	27%
	31200 Food Services Operations; Food Preparation and Dispensing	\$418,568	\$635,805	\$899,712	\$1,105,552	164%	74%	23%
	31300 Food Services Operations; Food Delivery	\$1,368	\$1,050	\$0	\$0	-100%	-100%	
	31400 Food Services Operations; Food Purchases	\$543,877	\$940,150	\$1,065,783	\$1,141,283	110%	21%	7%
	31900 Other Food Services	\$82,080	\$149,703	\$68,051	\$114,189	39%	-24%	68%
Overhead and Operational Total		\$6,140,953	\$9,540,066	\$10,008,927	\$11,107,205	81%	16%	11%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$8,170	\$15,922	\$132,401	\$248,602	> 500%	> 500%	88%
	33200 Community Recreation	\$25,940	\$22,087	\$29,481	\$41,908	62%	90%	42%
	33300 Civic Services	\$1,000	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$230,997	\$290,028	\$322,937	\$329,497	43%	14%	2%
	33500 Welfare Activities Services	\$0	\$0	\$3,524	\$5,205			48%
	33600 Nonpublic School Pupil Services	\$1,365	\$13,549	\$8,100	\$4,590	236%	-66%	-43%
	33910 High School Band Uniforms	\$10,116	\$3,408	\$35,242	\$5,746	-43%	69%	-84%
	33930 Latch Key Kid Program	\$0	\$0	\$0	\$472			
	33940 Child Care Services	\$0	\$118,227	\$11,337	\$0		-100%	-100%
	33950 Step Ahead	\$1,115	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$0	\$11,602	\$0	\$0		-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$95,812	\$22,167	\$101,532		6%	358%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Jennings County Schools (4015)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$11,584	\$56,263	\$7,884		-32%	-86%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$20,659	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$1,023,540	\$1,580,244	\$1,526,894	\$1,828,307	79%	16%	20%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$130,582	\$0	\$0		-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$5,100	\$96,958	\$89,499		> 500%	-8%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$131,354	\$39,850	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$717,780	\$585,171	\$543,177	\$201,616	-72%	-66%	-63%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$868,784	\$52,987	\$41,033	\$113,775	-87%	115%	177%
	51100 Debt Services; Principal on Debt; Bonds	\$140,000	\$0	\$105,000	\$220,000	57%		110%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$427,709	\$192,709	\$0		-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$25,875	\$0	\$85,640	\$164,746	> 500%		92%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$65,006	\$67,892	\$39,872		-39%	-41%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,248,393	\$1,860,302	\$2,233,036	\$2,338,219	87%	26%	5%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$14,000	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$146,228	\$395,899	\$51,350	\$161,989	11%	-59%	215%
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$10,369			
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$3,000			
	60700 Nonprogramed Charges; Scholarships	\$2,500	\$500	\$0	\$0	-100%	-100%	
Nonoperational Total		\$4,617,816	\$5,725,567	\$5,565,143	\$5,916,827	28%	3%	6%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$185,411	\$183,816	\$75,023	\$0			
	26492 2007 Account Code - Social Security	\$1,194,438	\$1,608,721	\$917,186	\$0			
	26494 2007 Account Code - Group Insurance	\$1,985,728	\$3,957,852	\$1,911,973	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$9,200	\$16,271	\$2,858	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$140,815	\$19,640	\$7,200	\$0			
Prorated By Fund Total		\$3,515,591	\$5,786,301	\$2,914,241	\$0			